G R S App F IX 4]

1947-48

File No 9-47

Previous References

(Conf)

Serial Nos 34, 3

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos TWO

Part B for March 48

SUBJECT

Audit of accounts of the Food grains Dept - Shimoga.

L 1 J 201-03 Dt 30-3-48

Director of I's
- Comptroller to
D-C Shimoga for
sanction the proposal of the D
Shimoga - [illegible]

1) The proposals have not come through the DC

2) In connection with the proposed introduction of the System of preaudit in the Chickamagalur Town Municipality the Comptroller has pleaded carefully to spare Auditors to the core Codes owing to the dearth for Accountants in the Department, and instructions have been issued to the DC to defer all Schemes of preaudit for the present It is not likely that the

7267/L

Audit Dept would, in the circumstances, be able to depute any Auditor to audit the accounts of the Municipal food grain Depot, the maintenance of which may not even be obligatory on the part of the Municipality

2) The Reason for the largest Concern not shown to take up the audit of the Depot, after the lapse of three years as mentioned in the President's letter ~~permission~~

4) Permission for audit by a Local Certified Auditor entails extra expenditure, which may not constitute a legitimate charge on the Municipal funds unless the Depot is financed by the Municipality and the profit credited to the Municipal Revenues Information on this point is lacking The President has not indicated the source from which this expenditure proposed to be met

5) The Statement of accounts of the Depot received in connection with the question of granting an allowance to the Chief Officer of the Shimoga Municipality for management of the Depot ~~work~~ Reveals that during the period from June '43 to Dec 45 the Depot has made a net profit of

9267/L

(2)

Rs 18,322-10-11 The current years propo
are not known

6) Sa64 for orders

Re 16/5/47 7) The Comptroller will be
requested, accordingly, to state if the services
of an Auditor could be spared for
this work

8) yes, 20/5

No 352 dy 20/5/47
9) Forwarded with compliments to the
Comptroller for information and
favour of stating if the services of an
Auditor could be spared for this
work,

63/6/47

U.O No.363/CLAD dated 20-6-47

(10) Returned with compliments

(11) At present, even the normal Local Audit work at Shimoga has been stopped and the staff working therein withdrawn for strengthening the Central Office in accordance with orders of Government conveyed in Financial Secretary's, letter No Fl 6836 dated 17-3-46 Consequently there are no hands who can be spared to attend to this additional item of work In this connection, I am of the opinion that it would be a satisfactory arrangement if the audit of the accounts of the Municipal Food Grains Depots

9267/L.11

Accounting Officer, Food Supply Department for the reason that the transactions in the Municipal Depots are conducted in the same lines as in the Government Sales Depots The necessary extra qualified staff will then have to be provided for to the Food Supplies Audit Departmcnt

Comptroller

2.4/6/47

CV

12) For orders of the Dr of Food Supplies may be Consulted confidentially on the above proposals of the Comptroller

7/5

27/6/47 Reminder 27/6/47

M.O 12 D 7/7/47

13) Forwarded unofficially with Compliments to the Director of Food Supplies in Mysore Bangalore for favour of remarks

Enjoy abandala

Rw seen 4/7/47

27/6/47

D 398/one/per

14) Returned with compliments

15) The local audit work of the Food Supply Department is already in arrears This fact, in a Department dealing in the aggregate with crores of rupees worth of transactions, was sharply criticised by the non-official members of the Public Accounts Committee recently In fact one member said that the Committee cannot pass the Food Departmental accounts, as the local audit had not been completed I understand that the arrears are due for want of the required number of qualified hands to the extent of about 65, for which Government have also been addressed and that even if persons equal to the sanctioned strength is now made available, it will not be possible to bring the work to current early, as heavy arrears for want of hands have already accumulated In case the local audit work of the Municipal food depots is to be attached to the Food Supply Audit Branch, qualified hands to the extent

684/167

5 9267

extent of 65 required for the audit of Government depots are to be first made available and also hands required for the audit of Municipal depots and only then the work of Municipal depots may be attached to the Auditor and Accounting Officer, Food Supply Department If the work is however transferred to Food Supply Audit Branch without hands to the required extent, it will share the same fate as that of some Government depots by falling into arrears which it is very desirable to avert As Government have found it difficult to allot qualified hands to the extent required, it would be preferable to have the audit work of Municipal depots done by certified auditors so that irregularities may be unearthed early and recoveries wherever necessary effected without delay

A

Director of Food Supplies

BTS

16) The D F S pleads difficulty for the A and A O Food Supplies to take up the audit of the municipal grains depts as suggested by the Comptroller

17) Subs for orders with reference to para 11 supra

The BTS 18/7/47 17) In the circs reported by the Director of Food Supplies, the proposal of the D.C. through DSW to have the accounts of the ML grain depts audited by a certified local auditor may be approved The Director of Food Supplies is agreeable to the adoption of this arrangement

18) Sanction may be accorded to getting the accounts audited by certified auditors as

Proposed by the D C
Both letters are the amount charges
to be met & may be drawn ?

Revenue Asst
Revenue Cases) 26/7/47

TYPING SECTION
29 JULY 1947
GEN & REV SECTT

1) Draft letter to the D C Shimoga Dt

put up
for sig
29.7.47.

2) Draft sent 29/7/47

To
The D C. Shimoga Dt.
No. L. 1778 dt 31-7-47
Copy for information
Rec A-6 84

From
The Deputy Commissioner, Shimoga district
Letter No MB 536/47-48 dated 23-1-1948
furnished the information called for

2) Sub: It is stated that the Shimoga Town
Municipal Council in their meeting held on
19.9.47 have passed a resolution to the effect
that the charges to get the accounts of the
local Food grains depot audited by a certified
auditor might be met from out of the profits accrued by running the food grains depot

2) In the circumstances related, the

recommendation of the Deputy Commissioner Shimoga dist to get the accounts of the Mc Road Fracis Depot at Shimoga audited by a certified auditor is for orders - refd Rawa 18 supra

4/2/48 Pr 4-2-48

23) The above proposal of the Shimoga Town municipal Council may be approved

7574/4/2

Revised for 4/2/48

24) May be approved

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT
No 1086
D 48-5

Pieces &c / Hmmm S — L S 8

25) 8/2/48 6/2/48

S 10/2

26) Dft for sd

19 FEB 1948

TYPING SECTION 6 MAR 1948

27) ~~Of~~ Sd with a dft of sd for sanction for aff

18/2/48 Pr 18-2-48

for sanction

5/3/48

The deputy Comm Shimoga restrict
Controller Wards, Authorised Supplier
5 Vo a 15201-3/.M 9-47-35 dated 30/3/48

Sanctions the proposal to grant to Shimoga town
the accounts of the local Municipal and Taluk
by a certified auditor

No. C1 60/46-47
Encls.

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL

D no 2043

Shimoga, Dated 10th May 1947.

From

THE PRESIDENT,
TOWN MUNICIPAL COUNCIL,
SHIMOGA

To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

Subject - Audit of accounts of the Municipal Food-Grains Depot. Shimoga

I have the honour to state that the Municipal Council, Shimoga started the Municipal Depot for selling the controlled articles to the residents of the Town in the year 1942 The accounts of the food grains depot have not been audited since then The Assistant Comptroller, Shimoga Circle as requested several times to get the accounts of the Municipal Depot audited In spite of this, the auditing work has not been taken up so far I have also issued him a reminder to take up the audit work immediately as it is not desirable to leave the accounts for an indefinite period unaudited

Under these circumstances, I request you kindly to address the Goverrment to instruct the Comptroller to Audit the accounts immediately In case it is not possible for the Comptroller to arrange for the audit of the accounts immediately, I request that I may kindly be permitted to get the accounts audited by a local certified auditor

I request the favour of immediate action in the matter as it is dangerous to allow the accounts to run without audit for a long time and nobody can subsequently be held responsible for irregularities

I have the honour to be,
Sir
Your most obedient servant

President.

No M3.C 536/47-48

Office of the Deputy Commissioner,
Shimoga District,
Shimoga Dated 22nd January 1948

9-47-34

44452
20 JAN 1948
REVENUE BRANCH

To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

REV MAIN
23/1

Subject - Audit of accounts of the Municipal Food Grains Depot at Shimoga

With reference to your letter No L 1778 dated 31st July47 and subsequent reminder letter No L 11260 dated 29-11-47 on the above subject requesting me to intimate as to how the audit charges in regard to the audit of accounts of the Municipal Food Grains Depot at Shimoga, would be met if the accounts are got audited by a certified local auditor as proposed by the Municipal President, I have the honour to forward herewith in original the letter No ct 60/47-48 dated 8th Oct 1947, received from the Municipal President Shimoga in the matter and to state as follows.

The Municipal President states that this aspect of the question was considered by the Municipal Council at their meeting held on 19-9-47 when a resolution was passed to the effect that the audit charges of this account might be met from out of the profits ~~accured~~ accrued by running the Municipal grain Depots, vide resolution copy enclosed for reference

The enclosure, viz, Shimoga Municipal Presidents letter No ct 60/46-47 dated 10th May 47, received with your letter under reference is returned herewith as desired

I have the honour to be,
Sir,
Your most obedient servant

K R Shantaveerappa
Dy Commissioner,
Shimoga District
(Absent from Head Quarters)

gvs

No 778/E, (Relating to audit)
31/7/14

To
The Dy Commr
Shimoga Dt

Subject Audit of accounts of municipal town areas Dept-reg.

Shimoga

Sir

I am forwarding herewith a Copy of letter No C 1-60/14-15 dated 10 5 14 (in Kan Ver) received from the President, Town Municipal Council Shimoga on the above subject I am directed to enquire how the audit charges are proposed to be met if the accounts are got audited by a Certified

local austā

2 Lane ds

Js Rec Sey

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to 4452 9 Town Corpts

General and Revenue Secretariat

( )

the *194*

Date of issue 30 3 48 194

Signed by

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette Kannada Part ?

Section ML

File No 9-47

Serial No 35

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— 1) Letter No MBC 536/47-48, dated 22-1-48, from the Deputy Commissioner Shimoga District, requesting sanction to the resolution dated 19-9-47 of the Shimoga Town Municipal Council to get the accounts of the Local Food grains Depot audited by a local certified auditor and to the charges on this account, being met out of the profits earned by the running of the Food grains Depot

2) Govt Note No 863/CLAD 48 dated 20-6-48 from the Accountant

Order No 15201-B

Sanctioned The 30-3-48 the Controller to Govt & the Director of Food Supplies in Mysore who were consulted in the matter are agreeable to the above proposal, which is accepted by Govt

Sanctioned The proposal of the D C Shimoga District is sanctioned

for

for Rev. Secy to Govt

To

The Director of Food Supplies in Mysore
" Controller to Govt
" Deputy Commissioner, Shimoga District (with records)

List of Enclosures

Leg 1/2

For 18-2-48

Copied by

Examined by

WD 04162—GPB—60 000—23 10 41

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R e a d.-

Letter No.R3.C.536/47-48, dated 22/23-1-1948 from the Deputy Commissioner, Shimoga District, requesting sanction to the resolution dated 19-9-1947 of the Shimoga Town Municipal Council to get the accounts of the local Municipal Food Grains Depot audited by a local certified auditor, the charged on this account being met out of the profits earned by the Depot.

Order No. L 15201-3/mL 9-47-35

Bangalore, dated 30-3-1948

The Comptroller to the Government and the Director of Food Supplies in Mysore who were consulted in the matter are agreeable to the above proposal, which is accordingly sanctioned.

By Order,
Secretary to Government,
Revenue Department.

To
The Director of Food Supplies in Mysore.
The Comptroller to Governme
The Deputy Commissioner, Shimoga District, with records.

msr-4